

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 783 - HB 847

March 10, 2023

SUMMARY OF BILL: Increases the salary of certified Administrators of Elections (Administrators) who are open five full days a week by five percent per year until such Administrator's base minimum yearly salary equals the base salary of their county's Assessor of Property (Assessor); provided, that if the difference is less than five percent, the Administrator's salary must only be raised by that amount.

FISCAL IMPACT:

**Increase Local Expenditures – \$455,100/FY23-24*
\$863,700/FY24-25 and Subsequent Years***

Assumptions:

- Under current law, pursuant to Tenn. Code Ann. § 2-12-208, an Administrator of Election's salary must be at least 90 percent of the county's Assessor of Property.
- This analysis assumes that Assessors' base salaries will not increase in the next four fiscal years.
- Based on information provided by the Secretary of State, there are currently five Administrators who make equal to or more than the same county's Assessor.
- There are currently eight Administrators who are making greater than 90 percent but less than 100 percent of the Assessor's salary.
- Assuming that these counties would choose to increase the pay by the total difference within one year, instead of less than five percent the second year, there would be an increase in local expenditures of \$46,387 in FY23-24 to have these eight Administrators' salaries equal to Assessors' salaries.
- There are currently 82 Administrators making equal to or less than 90 percent of their county Assessor's salary.
- In order to raise the Administrators' salaries by five percent each year until the salaries are equal, it would require an increase in local expenditures of about \$408,673 in FY23-24, and \$817,346 in FY24-25 and subsequent years.
- Therefore, the total increase in local expenditures will be \$455,060 (\$46,387 + \$408,673) in FY23-24, and \$863,733 (\$46,387 + \$817,346) in FY24-25 and subsequent years.

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*Article II, Section 24 of the Tennessee Constitution provides that: no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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